

JOB IMPACT EXEMPTION

DEPARTMENT OF TAXATION AND FINANCE

A Job Impact Statement is not being submitted with this rule because it is evident from the subject matter of the rule that it will have no adverse impact on jobs and employment opportunities

The purpose of the rule is to add a new Subchapter E to 20 NYCRR, to implement Article 29-C of the Tax Law, as added by Part NNN of Chapter 59 of the Laws of 2018. Article 29-C generally imposes a surcharge on for-hire transportation that begins in, ends in, or passes through the geographic area of the City of New York, in the borough of Manhattan, south of and excluding 96th Street (the “congestion zone”). The Commissioner is required to administer the congestion surcharge imposed by Article 29-C, and to accept the registration of persons liable for the surcharge.

Section 1299-C of Article 29-C requires that persons liable for the congestion surcharge file with the Commissioner a completed application for a certificate of registration, in a form prescribed by the Commissioner, subject to renewal in accordance with rules promulgated by the Commissioner. Section 1299-E of Article 29-C requires records to be kept by persons liable for the surcharge. The rule enumerates those records to be kept by persons liable for the surcharge. Without a recordkeeping requirement, it would be impossible to ensure compliance with section 1299-A of Article 29-C, which imposes the congestion surcharge.

This rule merely complies with the mandates of Article 29-C of the Tax Law, as added by Part NNN of Chapter 59 of the Laws of 2018, by adding a new Subchapter E to 20 NYCRR, setting forth renewal, registration and recordkeeping requirements relating to the congestion surcharge.